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Separate paging is given to this Part in order that it may be filed as a Separate Compilation.

PART IV-B

Rules and Orders (Other than those published in Parts I, I-A, and I-L) made
by the Government of Gujarat under the Gujarat Acts

FINANCE DEPARTMENT

NOTIFICATION

Sachivalaya, Gandhinagar, 31st August, 2021

Notification No. 34/2021-State Tax

GUJARAT GOODS AND SERVICES TAX ACT, 2017

No.(GHN-62) GST-2021/S.168A (12)TH:- In partial modification of the notifications of the Government of Gujarat, Finance Department, No. (GHN-37) GST-2020/S.168A(9)-TH dated the 9th April, 2020 being Notification No.35/2020-State-Tax and No. (GHN-26)GST-2021/S.168A (10)-TH dated the 17th May, 2021 being Notification No.14/2021-State Tax, in exercise of the powers conferred by section 168A of the Gujarat Goods and Services Tax Act, 2017 (Guj.25 of 2017) (hereafter in this notification referred to as the said Act), the Government of Gujarat, on the recommendations of the Goods and Services Tax Council, hereby notifies that where a registration has been cancelled under clause (b) or (c) of sub-section (2) of section 29 of the said Act and the time-limit for making an application of revocation of cancellation of registration under sub-section (1) of section 30 of the said Act falls during the period from the 1st day of March, 2020 to the 31st day of August, 2021 the time-limit for making such application shall be extended up to the 30th day of September, 2021.

By order and in the name of the Governor of Gujarat,

J. B. PATEL,

Deputy Secretary to Government.

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